

promoting individuals from within their organization, so information clerks who acquire additional skills, experience, and training improve their advancement opportunities. With appropriate experience and education, some clerks may become accountants; personnel specialists; securities, commodities, and financial services sales representatives; or librarians.

### Job Outlook

Little or no change is expected in employment of records processing clerks through 2008. Despite continued growth in the volume of business transactions, rising productivity stemming from the spread of office automation, as well as organizational restructuring, will adversely affect demand for records processing clerks. Turnover in this very large occupation, however, places it among those occupations providing the most job openings. As a result, opportunities should be plentiful for full-time, part-time, and seasonal employment, as records processing clerks transfer to other occupations or leave the labor force.

Many record clerk jobs have already become heavily automated. Productivity has increased significantly, as workers use personal computers instead of more time-consuming equipment such as typewriters, adding machines, and calculators. The growing use of bar code readers, point-of-sale terminals, and optical scanners also reduces much of the data entry handled by records processing clerks. Additionally, managers and professionals now do much of their own clerical work, using computers to access, create, and store data directly in their computer systems. The growing use of local area networks is also facilitating electronic data interchange—the sending of data from computer to computer—abolishing the need for clerks to reenter the data. To further eliminate duplicate functions, many large companies are consolidating their clerical operations in a central office where accounting, billing, personnel, and payroll functions are performed for all offices—main and satellite—within the organization.

Despite the spread of automation and organizational restructuring, average or faster-than-average job growth is projected for some records processing clerks, including billing clerks, brokerage clerks, and library assistants and bookmobile drivers.

### Earnings

Salaries of records processing clerks vary considerably. The region of the country, size of city, and type and size of establishment all influence salary levels. The level of industry or technical expertise required and the complexity and uniqueness of a clerk's responsibilities may also affect earnings. Median annual earnings of full-time records processing clerks in 1998 are shown in the following tabulation:

Brokerage clerks .....	\$27,920
Payroll and timekeeping clerks .....	24,560
Human resources clerks .....	24,360
Bookkeeping, accounting, and auditing clerks .....	23,190
Billing clerks .....	22,670
Correspondence clerks .....	22,270
Order clerks .....	21,550
Billing machine operators .....	20,560
Advertising clerks .....	20,550
Statement clerks .....	18,640
Library assistants and bookmobile drivers .....	16,980
File clerks .....	16,830

In the Federal Government, records processing clerks with a high school diploma or clerical experience typically started at \$18,400 a year in 1999. Beginning salaries were slightly higher in areas where the prevailing local pay level was higher. The average salary for all human resources clerks employed by the Federal Government was \$29,500 in 1999.

### Related Occupations

Today, most records processing clerks enter data into a computer system and perform basic analysis of the data. Other clerical workers who enter and manipulate data include bank tellers, statistical

clerks, receiving clerks, medical record clerks, hotel and motel clerks, credit clerks, and reservation and transportation ticket agents.

### Sources of Additional Information

State employment service offices can provide information about job openings for records processing occupations.

## Billing Clerks and Billing Machine Operators

(O\*NET 55344 and 56002)

### Nature of the Work

Billing clerks keep records, calculate charges, and maintain files of payments made for goods or services. Billing machine operators run machines that generate bills, statements, and invoices.

*Billing clerks* review purchase orders, bills of lading, sales tickets, hospital records, or charge slips to calculate the total amount due from a customer. Calculating the charges for an individual's hospital stay may require a letter to an insurance company; a clerk computing trucking rates for machine parts may consult a rate book. In accounting, law, consulting, and similar firms, billing clerks calculate client fees based on the actual time required to perform the task. They keep track of the accumulated hours and dollar amounts to charge to each job, the type of job performed for a customer, and the percentage of work completed.

After billing clerks review all necessary information, they compute the charges using calculators or computers. They then prepare itemized



*A billing clerk reviews a bill for accuracy before sending it to the customer.*

statements, bills, or invoices used for billing and recordkeeping purposes, depending on the organization's needs. In one organization, the clerk might prepare a bill containing the amount due and date and type of service; in another, the clerk would produce a detailed invoice with codes for all goods and services provided. This latter form might list items sold, credit terms, date of shipment or dates services were provided, a salesperson's or doctor's identification, if necessary, and the sales total.

After entering all information, *billing machine operators* then run off the bill to send to the customer. Computers and specialized billing software allow many clerks to calculate charges and prepare bills in one step. Computer packages prompt clerks to enter data from handwritten forms and manipulate the necessary entries of quantities, labor, and rates to be charged. Billing clerks verify the entry of information and check for errors before the computer prints the bill. After the bills are printed, billing clerks check them again for accuracy.

### Employment

In 1998, billing clerks held about 342,000 jobs, and billing machine operators held about 107,000 jobs. One third of the billing clerks' jobs were in health services, mostly in physicians' offices. Transportation and wholesale trade industries each accounted for 1 out of 10 jobs. Most of the remaining jobs were found in manufacturing or retail trade.

Wholesale and retail trade establishments provided about one third of all billing machine operator jobs; service establishments, including health services, provided another third. Of the remaining jobs, most were found in banks and other financial institutions.

### Job Outlook

Job openings for those seeking work as billing clerks or billing machine operators are expected to be numerous through the year 2008. Despite the lack of rapid employment growth, many job openings will occur as workers transfer to other occupations or leave the labor force. Turnover in this occupation is relatively high, which is characteristic of an entry-level occupation requiring only a high school diploma.

Employment of billing clerks is expected to grow about as fast as the average for all occupations through the year 2008. A growing economy and increased demand for billing services will result in more business transactions. Rising worker productivity as computers manage more account information will not keep employment from rising. More complex billing applications will increasingly require workers with greater technical expertise.

Employment of billing machine operators, on the other hand, is expected to decline through the year 2008. More advanced machines and computers will continue to replace billing machines, enabling billing clerks to perform the jobs formerly done by billing machine operators. In some organizations, productivity gains from billing software will increasingly allow accounting clerks to take over the responsibilities of billing clerks and billing machine operators.

(See the introductory statement on records processing occupations for information on working conditions, training requirements, and earnings.)

## Bookkeeping, Accounting, and Auditing Clerks

(O\*NET 49023B, 55338A, and 55338B)

### Nature of the Work

Bookkeeping, accounting, and auditing clerks are an organization's financial recordkeepers. They compute, classify, record, and verify numerical data, to develop and maintain financial records.

In small establishments, *bookkeeping clerks* handle all aspects of financial transactions. They record debits and credits, compare current and past balance sheets, summarize details of separate ledgers, and prepare reports for supervisors and managers. They may also prepare bank deposits by compiling data from cashiers, verifying

and balancing receipts, and sending cash, checks, or other forms of payment to the bank.

In large offices and accounting departments, *accounting clerks* have more specialized tasks. Their titles often reflect the type of accounting they do, such as accounts payable clerk or accounts receivable clerk. In addition, responsibilities vary by level of experience. Entry-level accounting clerks post details of transactions, total accounts, and compute interest charges. They may also monitor loans and accounts, to ensure that payments are up to date.

More advanced accounting clerks may total, balance, and reconcile billing vouchers; ensure completeness and accuracy of data on accounts; and code documents, according to company procedures. They post transactions in journals and on computer files and update these files when needed. Senior clerks also review computer printouts against manually maintained journals and make necessary corrections. They may also review invoices and statements, to ensure that all information is accurate and complete, and reconcile computer reports with operating reports.

*Auditing clerks* verify records of transactions posted by other workers. They check figures, postings, and documents for correct entry, mathematical accuracy, and proper codes. They also correct or note errors for accountants or other workers to adjust.

As organizations continue to computerize their financial records, many bookkeeping, accounting, and auditing clerks use specialized accounting software on personal computers. They increasingly post charges to accounts on computer spreadsheets and databases, as manual posting to general ledgers is becoming obsolete. These workers now enter information from receipts or bills into computers, which is then stored either electronically, as computer printouts, or both. Widespread use of computers has also enabled bookkeeping, accounting, and auditing clerks to take on additional responsibilities, such as payroll, timekeeping, and billing.

### Employment

Bookkeeping, accounting, and auditing clerks held about 2.1 million jobs in 1998. About 25 percent worked in wholesale and retail trade, and 16 percent were in organizations providing business, health, and social services. Approximately 1 out of 3 of bookkeeping, accounting, and auditing clerks worked part time in 1998.

### Job Outlook

Virtually all job openings for bookkeeping, accounting, and auditing clerks through 2008 will stem from replacement needs. Each year, numerous jobs will become available, as these clerks transfer to other occupations or leave the labor force. Although turnover is lower than among other record clerks, the large size of the occupation ensures



*Bookkeeping, accounting, and auditing clerks develop and maintain financial records.*